

TOWN OF ROWE - BOARD OF ASSESSORS - MINUTES

Tuesday, December 29, 2020 – 9am (via Zoom Teleconference)

Meeting was held via audio/video conference, consistent with Gov. Baker's temporary modifications to the Open Meeting Law.

Present: Chair Rick Williams, Assessors Ellen Miller and Herb Butzke; Assistant Assessor Colleen Avallone

1. **Call to Order:** Chair Williams called the meeting to order at 9:05am.
2. **Minutes:**
 - a) **Approved:** Minutes of the following meetings were approved (Rick—aye, Herb—aye, Ellen—aye): Mar 14 (Reg & ES), Apr 7 (Reg), May 5 (Reg), May 27 (Reg), Oct 20 (Reg)
 - b) **Not Approved Yet:** Jun 30 (Reg & ES), Jul 21 (Reg), Aug 27 (Reg & ES), Sept 16 (Reg), Sep 22 (Reg), Sep 29 (Reg), Oct 7 (Reg), Nov 11 (Reg & ES), Dec 1 (Reg)
3. **Assistant Assessor Job Posting:** Colleen Avallone announced she will be done January 31. Ellen will review/edit job description, paring it down as appropriate, and prepare a job ad for the Recorder to be placed ASAP, and for posting on the town website and at town hall. Motion was made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) that if the chosen candidate is not Course 101 certified, they will be on a probationary rate of pay until certification is attained, which certification must be attained within 3 months of hire date. Pay rate needs further research. Ellen will research pay rates in other area towns.
4. **FY21 Budget/Payables:** Motion was made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) to approve the payment of CAI Tech's Oct 1, 2020 \$275.00 invoice for 2nd Qtr map maintenance, to be charged to BOA Operations Acct # 03-141-5701.

FY21 Acct	Acct #	7-1-20 Approp	Curr Bal	Payroll/Payables	Amount	New Bal
BOA Stipends	01-141-5100-00000	\$5,354	\$4,015.49			
Asst Assessor Wages	01-141-5102-00000	\$12,000	\$10,941.90			
BOA Operations	01-141-5701-00000	\$9,600	\$2,419.03	CAI Tech invoice	\$275.00	\$2,144.03
ATB Consulting/ Legal Support	03-141-5901-03166	\$50,000	\$15,532.82			
Quint Reval – RES/CIP	03-141-5902-03178	\$1,600	\$4,800			
Quint Reval - YAEC	03-141-5902-03179	\$2,000	\$6,000			
Ann Updates - Hydro Valuations	03-141-5902-03180	\$14,000	\$0			
Ann Updates - T&D/ROW Values	03-141-5902-03181	\$5,000	\$0			

6. **Review/Classify New Deeds, Plans, etc:** Reviewed the following deeds. Further research is needed on Scott/Sargent sale as Rowe land is classified Chapter 61. Rick will contact the DCR.

From	To	Address	Map/Lot, Ac., Bk/Pg	Curr Value	Sale Price	Code
Avallone, Colleen; Carey, Colleen	Avallone, Colleen and Avallone, Robert	37 Brittingham Hill Rd	407-043,, 17 ac., Bk7646, Pg 164	\$ 296,100	\$ 1.00	NAL - F
Veber, Shirley	Veber, Shirley & Veber, Todd	3 Pine Hill Dr	202-026, .66 ac. Bk 7654, Pg 103	\$ 146,000	\$ 0.00	NAL- F
Scott, Molly	Sargent, John	Off Davis Mine Rd	409-002 – 33.737 ac* 409-003 – 31.0 ac Bk 7652, Pg 100	002: \$4961 003: \$3751 (Chap 61)	\$ 226,000	NAL – T/V

*Scott retained 7.263 ac: (A) 4.039 ac + (B) 2.954

7. **Mapping Question—Lot 201-062:** There is no data linked to the small triangle .03 acre Lot 201-062 on Pelham Drive NW of Lot 201-042 (1 Pelham Dr—Marchegiani lot w/white rental house). The original survey done 2/23/1911 (Bk 7274, Pg 224) shows this parcel on the deed for 1 Pelham Drive. Also, Pelham Drive is shown on tax maps in a different location than actual road location. Needs further research.
8. **MVExcise Warrants, Abatements, etc.:** None
9. **FY22 BOA Budget:** Preliminary budgets are due Jan 4. Rick contacted Duane Adams of Mayflower Valuations...he agreed to continue work for Rowe through our FY23 Reval. Motion made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye to approve a contract with Mayflower Valuations for FY22 field verification, valuation and data entry work at the rate of \$900 per day. It was agreed to budget \$1950 for 2.2 days of work.
10. **Sales Verification Questionnaire responses:** Received sales verification from Mario Campelli for the land he purchased from Leonard & Joan Roberts (407-003 and 410-013). The land was assessed at \$13,000 and sold for \$10,000.
11. **FY22 Form of List (FOL):**
- Cover Letter:** Motion made, seconded and passed to approve the Form of List mailing/cover letter as presented (Rick—aye, Herb—aye, Ellen—aye). Colleen will mail them out by the Dec 31 deadline date.
 - New T&D FOL (State Tax Form 2-504-E) per Bulletin-2020-11:** Motion made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) to grant an extension for the filing of State Tax Form 2-504-E from March 1 to April 1. This new form must now be used by National Grid for their filing of MECO and NEPCO personal property. Colleen will mail out the forms by the Dec 31 deadline date.
 - GESansoucy—Requests for Information per Chap 59 Sec 38D/F:** Motion made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) to grant an extension for the filing of responses to c. 59, Sec 38D/F requests for information from electric generating facilities from March 1 to April. This will affect both Bear Swamp, and Great River Hydro. Colleen will mail out the requests for information by the Dec 31 deadline date.
12. **State Owned Land:** Request was received from DOR to confirm that the acreage that Mass DFG recently purchased from Betty Hicks off of Davenport Road (Map 408 Lot 33) was previously taxable. Rick did confirm via Gateway on 12-16-20 that the land was previously taxable. However, reviewing the deed showed a large discrepancy in acreage. We currently show the lot as 78.0 acres and the new plan (Deed

Bk 7560 Pg 320, Plan Bk 146 Pg 94) shows the lot now at 92.9 acres. Will get confirmation from mapping company that the new acreage is valid.

- 13. Short-Term Rentals:** Research is needed on short term rental properties. Any changes to LUCs must be done before July 1, 2021. Tax exempt status of Rowe Camp & Conference Center, who has been advertising and renting tax exempt property for non-exempt purposes, needs to be reviewed. RC&CC is classified as a 501(c)(3) & 509(a)(2) tax exempt public charity.

Per NONPROFIT LAW BLOG (<https://nonprofitlawblog.com/public-charity-public-support-tests-part-ii-509a2/>):

In order to qualify as a public charity under Section 509(a)(2), an organization (1) must normally receive more than one-third of its support from any combination of gifts, grants, contributions, membership fees, and gross receipts from certain permitted sources described below, and (2) must not receive more than one-third of its support from gross investment income and unrelated business income less tax. An organization must meet these tests – the **One-Third Support Test** and **Not-More-Than-One-Third Support Test** – in the aggregate over a five-year measuring period including the current taxable year and four prior taxable years.

To determine if an organization qualifies under 509(a)(2), three figures must be computed:

1. Total support;
2. Percentage of public support, which *must* exceed 33 1/3 percent of total support; and
3. Percentage of investment income, which *may not* exceed 33 1/3 percent of the total.

- 14. Executive Session Under MGL c.30A, §21(a), Item 7: Executive Session Not Held.** One (1) senior exemption application and five (5) abatement applications have been received but were tabled to a subsequent meeting. Deadline for Assessors to act on exemption applications is Mar 7 and for abatement applications is Feb 16.

- 15. Executive Session - Under MGL c.30A, §21(a), Item 3:** Not needed.

16. Any Other Business:

- a) **Request from BOS for “BOA Continuity of Operations Plan:” BOA Plan:** 1) continue with remote meetings, 2) table non-critical items as allowed, 3) rely on Patriot Properties to remotely attend to critical items, at the direction of the Board, 3) rely on DOR to enter Gateway items if appropriate, at the direction of the Board.
- b) **Chapter 61 follow-up re Scott/Sargent parcels (409-002, 409-003) -** Need to contact DCR to discuss:
 - i. CH61 sale to abutter, new owner plans to keep in CH61
 - ii. CH61 cert & FMP expired 12-31-20 and no renewal application received by 10-1-20 deadline
 - iii. 409-002 sub-parcel retained by Scott (7.25 ac) to be removed from CH61

- 17. Next Meeting:** Jan 4th, 9am. Items for agenda: Job description, job posting, minutes, FY22 budget.

- 18. Adjournment:** Board voted unanimously to adjourn the meeting at 11:00am (Rick—aye, Herb—aye, Ellen—aye).

Respectfully submitted,
Ellen B. Miller

Approved:

FN Williams 2-10-21
Frederick N. Williams, Chair Date

Ellen B. Miller 11
Ellen B. Miller

Herb Butzke 11
Herbert G. Butzke